



MISSOURI DEPARTMENT OF REVENUE
NONRESIDENT PARTNERSHIP FORM

2002
FORM
MO-NRP

COMPLETE THIS FORM ONLY IF THE PARTNERSHIP HAS ONE OR MORE NONRESIDENT PARTNERS AND MISSOURI SOURCE INCOME.

BUSINESS NAME	MISSOURI I.D. NUMBER	FEDERAL I.D. NUMBER
NONRESIDENT PARTNER'S NAME	SOCIAL SECURITY NUMBER	

PART 1 — PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS

	MISSOURI SOURCE				
	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary income (loss) from trade or business activities	00	00		00	00
2. Net income (loss) from rental real estate activities	00	00		00	00
3c. Net income (loss) from other rental activities	00	00		00	00
4. Total portfolio income (loss) total of Federal Form 1065, Schedules K & K-1, Lines 4a-4f	00	00		00	00
5. Guaranteed payments to partners	00	00		00	00
6. Net gain (loss) under section 1231 (other than due to casualty or theft)	00	00		00	00
7. Other income (loss) (attach schedule)	00	00		00	00
8. Charitable contributions (attach schedule)	00	00		00	00
9. Section 179 expense deduction (attach schedule)	00	00		00	00
10. Deductions related to portfolio income (do not include investment interest expense)	00	00		00	00
11. Other deductions (attach schedule)	00	00		00	00

PART 2 — SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT — NONRESIDENT PARTNERS

The Lines below and Column (a) are the same as Form MO-1065, Part 1.	(a)	(b)	(c)	(d)	(e)
	MISSOURI PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE	MO %	PARTNER'S PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE
ADDITIONS					
3. Net state and local income taxes deducted on Federal Form 1065	00	00			
6. Net state and local bond interest (except Missouri)	00	00			
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	00	00			
8. Missouri depreciation adjustment (See Section 143.121.2(c), RSMo.)	00	00			
9. Net operating loss (See Section 143.121.2(d), RSMo.)	00	00			
10. Total of Lines 3, 6, 7, 8, and 9	00	00			
SUBTRACTIONS					
13. Net interest from exempt federal obligations	00	00			
14. Amount of any state income tax refund included in federal ordinary income	00	00			
15. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	00	00			
16. Missouri depreciation adjustment (See Section 143.121.2(c), RSMo.)	00	00			
17. Total of Lines 13, 14, 15, and 16	00	00			
18. Missouri partnership adjustment — NET ADDITION	00	00		00	00
19. Missouri partnership adjustment — NET SUBTRACTION	00	00		00	00

PART 3 — ALLOCATION OF INCOME AND DEDUCTIONS — FEDERAL FORM

Lines 1 to 8 [Column (a)] correspond to Federal Form 1065, Lines 1 to 8.			(a) TOTAL FEDERAL RETURN	(b) AMOUNT IN COLUMN (a) FROM MISSOURI SOURCES
1a. Gross receipts or sales \$	1b. Less returns and allowances \$	Balance	1c	00
2. Cost of goods sold (Federal Form 1065, Schedule A, Line 8)			2	00
3. Gross profit (subtract Line 2 from Line 1c)			3	00
4. Ordinary income (loss) from other partnerships and fiduciaries (attach schedule)			4	00
5. Net farm profit (loss) (attach Federal Form 1040, Schedule F)			5	00
6. Net gain (loss) (Federal Form 4797, Part II, Line 18)			6	00
7. Other income (loss) (attach schedule)			7	00
8. Total income (loss) (combine Lines 3 through 7)			8	00
9. Enter amount from Federal Form 1065, Page 1, Line 21	9	00		00
10. Enter amount from Federal Form 1065, Page 1, Line 10	10	00		00
11. Total expenses — subtract Line 10 from Line 9			11	00
12. Guaranteed payments and ordinary income (loss) — subtract Line 11 from Line 8 [Line 12 equals total of Federal Form 1065, Schedule K, Lines 1 and 5 and Form MO-NRP, Part 1, Column (a)]*			12	00
13. Missouri sources — subtract Line 11 from Line 8			13	00

*Line 12 may not equal other lines in initial years of partnership due to organizational costs.

Form MO-NRP

Nonresident Partnership Form

Instructions

Form MO-NRP of the partnership return is provided to aid the partnership in computing the information required to be reported to each nonresident partner, and is required to be completed only when the partnership has (1) a nonresident partner, and (2) the partnership has income from Missouri sources.

Form MO-NRP must be completed and a copy (or its information) supplied to the nonresident partner. An individual partner who is a nonresident of Missouri must report his/her share of the Missouri income indicated on Form MO-NRP and his/her Missouri source modifications on his/her Missouri Individual Income Tax Return (Form MO-1040), Form MO-NRI.

Nonresident Share of Missouri Source Items

The instructions for Parts 1 and 2 are based upon the nonresidents ratably sharing Missouri source income, deductions, and modifications. Attach a detailed explanation (including extracts from the partnership agreement) if a nonresident partner is allocated a disproportionate share. The explanation must include the nontax purposes and effects of the allocation methods.

Part 1

Partnership's Distributive Share Items

1. Nonresident Partner's Name. Copy the name from Federal Form 1065, Schedule K-1 for each nonresident. Omit Form MO-NRP if all partners are residents of Missouri. Use additional pages if more than one nonresident partner.
2. Column (a) — Copy amounts from Federal Form 1065, Schedule K. The line numbers and items on Part 1 should agree with those on attached Federal Form 1065, Schedule K and K-1.
3. Columns (b) and (c) — Each amount in Column (a) must be analyzed to determine whether it is derived from Missouri sources. See instructions on Missouri source income. Enter both the Missouri amount in Column (b) and the Missouri percentage in Column (c). Column (c) is determined by dividing Column (b) by Column (a).
4. Column (d) — Copy amounts from Federal Form 1065, Schedule K-1 for each nonresident partner.
5. Column (e) — Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.
6. Example: Assume \$20,000 income from a business deriving \$16,000 (80%) from Missouri and a single 60% nonresident partner. Columns will appear: (a) \$20,000, (b) \$16,000, (c) 80%, (d) \$12,000, and (e) \$9,600.

Part 2

Share of Missouri Partnership Adjustment Nonresident Partners

1. Column (a) — Copy amounts from Form MO-1065, Part 1. Omit Form MO-NRP, Part 2 if you are not required to complete Form MO-1065, Parts 1 and 2.
2. Column (b) — Indicate the portion of each amount in Column (a) that is related to items in Part 1, Column (b), Missouri Source Amounts. Total the column.
3. Column (c) — Divide amount in Column (b) by amount in Column (a). Enter percentage in Column (c).
4. Column (d) — Copy amount of each nonresident partner's partnership adjustment from Form MO-1065, Part 2, Column 5.
5. Column (e) — Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

Part 3

Allocation of Income and Deductions — Federal Form

Items of partnership income, gain, loss, and deduction that enter into a nonresident's federal adjusted gross income must be analyzed to determine, if part or all is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income that is attributable to Missouri sources. Whether nonbusiness income is attributable to Missouri sources is often determined by whether the property sold or producing income is located in Missouri.

Business or ordinary income is wholly attributable to Missouri, if the business is only carried on in Missouri. If not carried on only in Missouri, the income must be divided between Missouri and other states. Part 3, Allocation of Income and Deductions, is provided for use if accompanying records clearly reflect income from Missouri sources. Part 3, Line 13, indicates the Missouri source amount that is equal to the total of Part 1, Lines 1 and 5, Column (b). The Missouri percentage is then computed and entered in Part 1, Column (c).

When Part 3 is not applicable, all business income should be apportioned by using the Multistate Tax Compact three factor apportionment method. The three factors are: (1) Property, (2) Payroll and (3) Sales. Complete Form MO-MSS, Part 2, Lines 1 through 4 and attach to Form MO-1065. The percentage is the average of three factors, only if all three factors are applicable. The apportionment factor percentage from Form MO-MSS, Part 2, Line 4 is entered on Form MO-NRP, Part 1, Line 1, Column (c). Line 1, Column (b) is computed by multiplying the percentage in Column (c) by the amounts in Column (a). The percentage is also entered on other lines in Column (c) if the items are integral parts of the business.